

BOARD OF COUNTY COMMISSIONERS AGENDA ITEM SUMMARY

Meeting Date: December 21, 2005Division: County Administrator

Bulk Item: Yes ☐ No ☒

Department: County Administrator

Staff Contact Person: Thomas J. Willi

AGENDA ITEM WORDING:

Approval of an emergency ordinance authorizing an extension of discounts for owners of property in Monroe County as follows: 4% in January, 3% in February, 2% in March.

ITEM BACKGROUND:

HB 15B (copy attached) became law on December 14, 2005, authorizing counties to pass an ordinance, emergency or otherwise, to provide for further discounts for payment of property taxes. This does not apply to payments by mortgage holders, lien holders or a vendee under a contract for deed.

PREVIOUS RELEVANT BOCC ACTION:

The budget is approved at 96% of revenue from property taxes.

CONTRACT/AGREEMENT CHANGES:

N/A

STAFF RECOMMENDATIONS:

Approval.

TOTAL COST: **

BUDGETED: Yes X No

** Cost of newspaper advertisement and
refunds of over-payments by Tax Collector.

COST TO COUNTY:**SOURCE OF FUNDS:** _____REVENUE PRODUCING: Yes ☐ No ☒ AMOUNT PER MONTH n/a Year n/a

APPROVED BY: County Atty _____ OMB/Purchasing _____ Risk Management _____

DIVISION DIRECTOR APPROVAL:

THOMAS J. WILLI, County Administrator

DOCUMENTATION: Included X Not Required

DISPOSITION:

AGENDA ITEM #

County Administrator

AN EMERGENCY ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF MONROE COUNTY, FLORIDA, AUTHORIZING AN EXTENSION OF TIME IN WHICH A PROPERTY TAX PAYMENT MADE BY A PROPERTY OWNER QUALIFIES FOR AN EARLY PAYMENT DISCOUNT; PROVIDING THAT ADDITIONAL TAX NOTICES ARE NOT REQUIRED; PROVIDING FOR EXPIRATION; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF INCONSISTENT PROVISIONS; PROVIDING FOR AN EFFECTIVE DATE

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF MONROE COUNTY, FLORIDA:

Section 1. LEGISLATIVE FINDINGS.

It is hereby ascertained , determined and declared that:

(A) Monroe County, pursuant to Article VIII, section 1 of the Florida Constitution and sections 125.01 and 125.66, Florida Statutes, the Board of County Commissioners (the "Board") of Monroe County, Florida (the "County") has all powers of local self-government to perform county and municipal functions and to render services in a manner not inconsistent with general law and such power may be exercised by the enactment of county ordinances and resolutions.

(B) The County is in an area particularly susceptible to the ravages of storm events, particularly hurricanes.

(C) Hurricane Wilma struck the Florida Keys October 24th, 2005, creating financial losses and property damage to residents and business owners, and causing George W. Bush, the President of the United States, to declare on October 24, 2005, that Monroe County was in a Federal Disaster Area, authorizing individual and public assistance from the Federal Government.

(D) The Florida Legislature passed House Bill 15B signed by Governor Jeb Bush on December 14, 2005. This bill provides for adoption of an emergency ordinance to be passed by the governing board of a county which would allow a discount for the payment of property taxes according to a schedule different than that provided in section 197.162, Florida Statutes, if the county was declared a major disaster area approved for individual assistance by the President of the United States.

(E) The Board has determined that such an ordinance will assist with the still dire need for financial relief to the County's citizens and encourage the payment of property taxes.

(F) The urgency of the need to approve a measure for tax relief before January 1, 2006, does not provide sufficient time to enact the ordinance under the regular enactment procedure set forth in section 125.66, Florida Statutes.

Section 2. EMERGENCY ENACTMENT

Based upon the legislative findings set forth in Section 1, a four-fifths vote of the Board hereby waives the notice requirements of section 125.66(2), Florida Statutes, finding that an emergency exists requiring the immediate adoption of this ordinance.

Section 3. ACTION

(A) An owner of property located in Monroe County is entitled to the following discount when paying property taxes:

- (i) Four percent for a payment made by January 31, 2006.
- (ii) Three percent for a payment made by February 28, 2006.
- (iii) Two percent for a payment made by March 31, 2006.

(B) The tax collector shall implement any early-payment discount option adopted hereunder.

(C) The discounts described herein do not apply to payments made on behalf of property owners by the holder or mortgagee of an unsatisfied mortgage, a lienholder, or a vendee under a contract for deed.

(D) No additional direct mail notice shall be necessary to notify taxpayers of the change in discount rates. Pursuant to HB 15B, notice by advertisement in a newspaper of general circulation and posting at all offices of the tax collector shall be sufficient notice to the public.

(E) This ordinance shall expire April 1, 2006.

Section 4. SEVERABILITY

If any section, subsection, sentence, clause or provision of this ordinance is held invalid, the remainder of this ordinance shall not be affected by such invalidity.

Section 5. CONFLICTING PROVISIONS

All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed to the extent of said conflict.

Section 6. EFFECTIVE DATE

Pursuant to section 125.66(3), this ordinance shall be deemed filed and take effect immediately upon acceptance of the postal authorities of the Government of the United States for special delivery by certified mail to the Department of State of the State of Florida.

PASSED AND ADOPTED by the Board of County Commissioners of Monroe County, Florida, at a regular meeting of said Board held on the _____ day of December, 2005.

Mayor Charles "Sonny" McCoy	_____
Mayor Pro Tem Murray Nelson	_____
Commissioner George Neugent	_____
Commissioner David Rice	_____
Commissioner Dixie M. Spehar	_____

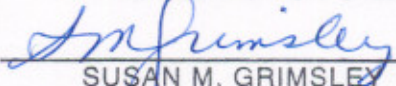
(SEAL)
Attest: DANNY L. KOLHAGE, Clerk

BOARD OF COUNTY COMMISSIONERS
OF MONROE COUNTY, FLORIDA

By _____
Deputy Clerk

By _____
Mayor

MONROE COUNTY ATTORNEY
APPROVED AS TO FORM:



SUSAN M. GRIMSLEY
ASSISTANT COUNTY ATTORNEY

ENROLLED
HB 15B, Engrossed 1

2005 Legislature

A bill to be entitled

An act relating to the payment of ad valorem taxes;
authorizing the governing body of a county that has been
declared a major disaster area to adopt options extending
the time in which a property tax payment made by a
property owner qualifies for an early-payment discount;
providing early-payment options; providing that additional
tax notices are not required under certain circumstances;
providing for expiration; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. (1) Notwithstanding s. 197.162, Florida
Statutes, upon an affirmative vote of the governing body of any
county that has been declared a major disaster area approved for
individual assistance by the President of the United States, the
property tax payment made by an owner of property in that county
is eligible for any early-payment discount adopted under this
subsection. The county governing body may adopt, including by
emergency ordinance, any or all of the following options for
such discounts:

(a) Four percent for a payment made by January 31, 2006.

(b) Three percent for a payment made by February 28, 2006.

(c) Two percent for a payment made by March 31, 2006.

(2) The tax collector shall implement any early-payment
discount option adopted under subsection (1). Subsection (1)
does not apply to payments made on behalf of property owners by

ENROLLED

HB 15B, Engrossed 1

2005 Legislature

28 the holder or mortgagee of an unsatisfied mortgage, a
29 lienholder, or a vendee under a contract for deed.

30 (3) If the governing body of any county adopts any early-
31 payment discount option as authorized in subsection (1) after
32 tax notices have already been mailed for that tax year, no
33 additional direct mail notice shall be necessary to notify
34 taxpayers of the change. Notice by advertisement in a newspaper
35 of general circulation and posting at all offices of the tax
36 collector shall be sufficient notice.

37 (4) This section expires April 1, 2006.

38 Section 2. This act shall take effect upon becoming a law.